

HBE Corporation

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April 2, 2001

Ms. Verneta Simon
United States Environmental Protection Agency
Region 5
77 West Jackson Boulevard
Chicago, IL 60604-3590

Re: 319 East Illinois, Chicago, Illinois – Your April 2, 2001 letter

Dear Ms. Simon:

The above referenced property was purchased with the improvements as they exist today. We have added no soil to the site during our ownership. We have no knowledge of the source of the soil placed in the planters prior to our purchase.

Very truly yours,

717 HB Minneapolis, Inc.

A handwritten signature in black ink, appearing to read "Richard C. Miller".

Richard C. Miller
Vice President

CC: Larry Gang w/encl